

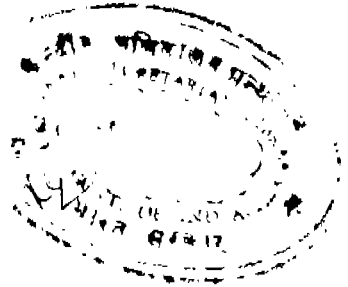


# भारत का राजपत्र The Gazette of India

असाधारण  
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)  
PART II—Section 3—Sub-Section (ii)

प्रतिभक्तर से प्रकाशित  
PUBLISHED BY AUTHORITY



सं 401]  
No. 401]

नई दिल्ली, शुक्रवार, अगस्त 12, 1994/श्रावण 21, 1916  
NEW DELHI, FRIDAY, AUGUST 12, 1994/SRAVANA 21, 1916

वित्त मंत्रालय  
(राजस्व विभाग)  
केन्द्रीय प्रत्यक्ष कर बोर्ड  
अधिसूचना  
नई दिल्ली, 12 अगस्त, 1994  
आय-कर

“(ज) प्रदूषण नियंत्रण;”।

[सं. 9582/का.स. 142/34/94-टीपीएल]  
वीरेन्द्र कुमार सक्सेना, अवर सचिव

टिप्पणः—मूल नियम, अधिसूचना सं. का.आ. सं. 959  
तारीख 26/3/1962 के अधीन प्रकाशित किए गए थे और बाद  
में उनमें निम्नलिखित द्वारा संशोधन किए :—

का.आ. 589 (अ):—केन्द्रीय प्रत्यक्ष कर बोर्ड, आय-कर  
अधिनियम, 1961 (1961 का 43) की धारा 295 द्वारा  
प्रदत्त शक्तियों का प्रयोग करते हुए, आय-कर नियम, 1962  
का और संशोधन करने के लिए निम्नलिखित नियम बनाती  
है, अर्थात् :—

1. (1) इन नियमों का संक्षिप्त नाम आय-कर  
(आठवां संशोधन) नियम, 1994 है।

(2) ये राजपत्र में प्रकाशन की तारीख को प्रवृत्त होंगे।

2. आय-कर नियम, 1962 के भाग 2 के भाग च में,  
नियम 111 में, खंड (i) में, मद (छ) के पश्चात् निम्न-  
लिखित मद अंतःस्थापित की जाएगी, अर्थात् :—

का.आ.सं. 2029 तारीख, 30/6/1962, 2565 तारीख  
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## MINISTRY OF FINANCE

(Department of Revenue)

Central Board of Direct Taxes

### NOTIFICATION

New Delhi, the 12th August, 1994

### INCOME-TAX

S.O. 589(E).—In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby

makes the following rules further to amend the Income-tax Rules, 1962, namely :—

1. (1) These rules may be called the Income-tax (Eighth Amendment) Rules, 1994.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In Part-II of the Income-tax Rules, 1962, in sub-part F, in rule 11K, in clause (i), after item g, the following item shall be inserted, namely :—

“(h) Pollution Control.”

[No. 9582/F.No.142/34/94-TPL]

VIRENDRA KUMAR SAKSENA, Under Secy.

NOTE :—Principal rules were published under Notification No.S.O. 969 dated 24-8-1962 and subsequently amended by S.O.No.2029 dated 30-6-1962, 2565 dated 9-8-1962, 2508 dated 30-8-1963, 511 dated 4-2-1964, 2567 dated 27-7-1964, 3660 dated 13-10-1964, 169 dated 4-1-1965, 591 dated 15-2-1965, 860 dated 8-3-1965, 1086 dated 30-3-1965, 1886 dated 10-6-1965, 2153 dated 2-7-1965, 2704 dated 27-8-1965, 189 dated 13-1-1966, 2451 dated 10-8-1966, 598 dated 13-2-1967, 846 dated 10-3-1967, 1949 dated 28-5-1967, 2460 dated 22-7-1967, 3218 dated 5-9-1967, 4588 dated 21-12-1967, 813 dated 29-2-1968, 1112 dated 18-3-1968, 1856 dated 22-5-1968, 2751 dated 2-8-1968, 2883 dated 24-8-1968, 3494 dated 25-9-1968, 624 dated 14-2-1969, 625 dated 14-2-1969, 2000 dated 23-5-1969, 2005 dated 24-5-1969, 4427 dated 29-10-1969, 6056 dated 29-12-1969, 152 dated 9-1-1970, 719 dated 23-2-1970, 3398 dated 14-10-1970, 3769 dated 18-11-1970, 4001 dated 16-12-1970, 1917 dated 20-2-1971, 1997 dated 11-5-1971, 2168 dated 28-5-1971, 2272 dated 31-5-1971, 5595 dated 30-12-1971, 175(E) dated 6-3-1972, 436(E) dated 21-6-1972, 573(E) dated 1-9-1972, 708(E) dated 15-11-1972, 159(E) dated 20-3-1973, 160(E) dated 20-3-1973, 369(E) dated 2-7-1973, 128(E) dated 28-2-1974, 291(E) dated 14-5-1974, 567(E) dated 21-9-1974, 615(E) dated 17-10-1974, 627(E) dated 3-11-1974, 726(E) dated 19-12-1974, 25(E) dated 10-1-1975, 295(E) dated 1-7-1975, 534(E) dated 24-9-1975, 543 dated 26-9-1975, 710(E) dated 18-12-75, 134(E) dated 23-2-1976, 197(E) dated 15-3-1976, 266(E) dated 31-3-1976, 275(E) dated 1-4-1976, 420(E) dated 19-6-1976, 615(E) dated 16-9-1976, 862(E) dated 30-12-1976, 18(E) dated 12-1-77, 23(E) dated 18-1-1977, 210(E) dated 5-3-1977, 640(E) dated 27-8-1977, 665(E) dated 9-9-1977, 677(E) dated 22-9-1977, 720(E) dated 14-10-1977, 730(E) dated 18-10-1977, 827(E) dated 8-12-1977, 24(E) dated 18-1-1978, 178(E) dated 17-3-1977, 222(E) dated 31-3-78, 351(E) dated 24-5-1978, 355(E) dated 25-5-1978, 362(E) dated 29-5-1978, 433(E) dated 7-7-1978, 464(E) dated

24-7-1978, 725(E) dated 23-12-1978, 58(E) dated 30-1-1979, 146(E) dated 20-3-1979, 324(E) dated 30-5-1979, 416(E) dated 21-7-1979, 607(E) dated 29-10-1979, 608(E) dated 29-10-1979, 609(E) dated 29-10-1979, 641(E) dated 6-11-1979, 40(E) dated 19-1-1980, 351(E) dated 26-5-1980, 396(E) dated 12-6-1980, 434(E) dated 18-6-1980, 562(E) dated 24-7-1980, 695(E) dated 29-8-1980, 832(E) dated 1-10-80, 864(E) dated 17-11-1980, 931(E) dated 1-12-1980, 46(E) dated 22-1-1981, 47(E) dated 22-1-1981, 118(E) dated 20-2-1981, 139(E) dated 28-2-1981, 396(E) dated 30-5-1981, 452(E) dated 19-6-1981, 558(E) dated 14-7-1981, 618(E) dated 1-8-1981, 824(E) dated 21-11-1981, 104(E) dated 27-2-1982, 268(E) dated 12-4-1982, 365(E) dated 27-5-1982, 372(E) dated 29-5-1982, 433(E) dated 21-6-1982, 448(E) dated 26-6-1982, 472(E) dated 2-7-1982, 546(E) dated 31-7-1982, 128(E) dated 21-2-1983, 131(E) dated 23-2-1983, 146(E) dated 26-2-1983, 151(E) dated 18-2-1983, 152(E) dated 28-2-1983, 274(E) dated 31-3-1983, 388(E) dated 2-6-1983, 600(E) dated 19-8-1983, 789(E) dated 1-11-1983, 825(E) dated 18-11-1983, 34(E) dated 21-1-1984, 527(E) dated 24-7-1984, 757(E) dated 1-10-84, 824(E) dated 7-11-1984, 952(E) dated 21-12-84, 65(E) dated 31-1-1985, 91(E) dated 4-2-1985, 205(E) dated 19-3-1985, 529(E) dated 17-7-1985, 568(E) dated 31-7-1985, 602(E) dated 12-8-1985, 901(E) dated 18-12-1985, 937(E) dated 31-12-1985, 1(E) dated 3-1-1986, 147(E) dated 31-3-1986, 148(E) dated 31-3-1986, 412(E) dated 9-7-1986, 413(E) dated 9-7-1986, 654(E) dated 4-9-1986, 655(E) dated 4-9-1986, 659(E) dated 5-9-1986, 702(E) dated 1-10-1986, 846(E) dated 19-11-1986, 847(E) dated 19-11-1986, 896(E) dated 3-12-1985, 912(E) dated 12-12-1986, 4(E) dated 2-1-1987, 166(E) dated 9-3-1987, 276(E) dated 1-4-1987, 684(E) dated 8-7-1987, 769(E) dated 12-8-1987, 781(E) dated 17-8-1987, 894(E) dated 8-10-1987, 963(E) dated 29-10-1987, 1136(E) dated 30-12-1987, 125(E) dated 21-1-1988, 534(E) dated 31-5-1988, 557(E) dated 9-6-1988, 558(E) dated 9-6-1988, 585(E) dated 14-6-1988, 690(E) dated 12-7-1988, 762(E) dated 17-8-1988, 919(E) dated 5-10-1988, 936(E) dated 10-10-1988, 937(E) dated 10-10-1988, 1108(E) dated

28-11-1988, 239(E) dated 29-3-1989, 289(E) dated 20-4-1989, 315(E) dated 1-5-1989, 355(E) dated 12-5-1989, 361(E) dated 18-5-1989, 362(E) dated 18-5-1989, 533(E) dated 7-7-1989, 669(E) dated 23-8-1989, 675(E) dated 28-8-1989, 719(E) dated 13-9-1989, 975(E) dated 30-11-1989, 37(E) dated 11-1-1990, 121(E) dated 6-2-1990, 149(E) dated 19-2-1990, 164(E) dated 21-2-1990, 203(E) dated 8-3-1990, 226(E) dated 15-3-1990, GSR 141(E) dated 16-3-1990, 269(E) dated 29-3-1990, 319(E) dated 11-4-1990, 325(E) dated 12-4-1990, 354(E) dated 26-4-1990, 466(E) dated 8-6-1990, 648(E) dated 23-3-1990, 878(E) dated 20-11-1990, 879(E) dated 21-11-1990, 959(E) dated 26-12-1990, 9(E) dated 7-1-1991, 16(E) dated 11-1-1991, 58(E) dated 31-1-1991, 90(E) dated 13-2-1991, 127(E) dated 25-2-1991, 148(E) dated 28-2-1991, 220(E) dated 26-3-1991, 236(E) dated 2-4-91, 258(E) dated 12-4-1991, 340(E) dated 16-5-1991, 467(E) dated 24-7-1991, 652(E) dated 27-9-1991, 782(E) dated 15-11-1991, 4(E) dated 2-1-1992, 33(E) dated 14-1-1992, 80(E) dated 27-1-1992, 135(E) dated 13-2-1992, 194(E) dated 9-3-1992, GSR 338(E) dated 23-3-1992, GSR 371(E) dated 27-3-1992, 254(E) dated 1-4-1992, 302(E) dated 28-4-1992, 357(E) dated 25-5-1992, 385(E) dated 29-5-1992, 386(E) dated 29-5-1992, 492(E) dated 2-7-1992, 529(E) dated 197-1992, 625(E) dated 18-8-1992, 697(E) dated 21-9-1992, 729(E) dated 30-9-1992, 758(E) dated 7-10-1992, 922(E) dated 23-12-1992, 27(E) dated 8-1-1993, 123(E) dated 24-2-1993, 136(E) dated 26-2-1993, 149(E) dated 5-3-1993, 180(E) dated 16-3-1993, 221(E) dated 31-3-1993, 204(E) dated 16-4-1993, 307(E) dated 10-5-1993, 303(E) dated 25-5-1993, 390(E) dated 16-6-1993, 405(E) dated 21-6-1993, 608(E) dated 13-8-1993, 661(E) dated 3-9-1993, 666(E) dated 6-9-93, 667(E) dated 6-9-1993, 684(E) dated 15-9-1993, 693(E) dated 16-9-1993, 721(E) dated 27-8-1993, 736(E) dated 30-9-1993, 832(E) dated 2-11-1993, 863(E) dated 12-11-1993, 1003(E) dated 22-12-1993, 279(E) dated 31-3-1994, 300(E) dated 12-5-1994, 369(E) dated 12-5-1994, 416(E) dated 30-5-1994, 419(E) dated 31-5-1994, 434(E) dated 7-6-1994, and 490(E) dated 30-6-1994.